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Tax Bulletin

Tax Bulletin 21-07

Effective Date: Jan. 1, 2008

Re: Utah Sales Tax Changes for Non-Nexus Filers

New Rates for Non-Nexus Filers Effective Jan. 1, 2008

- The statewide tax rate for sales of non-food items will be 5.9 percent.
- The statewide tax rate for sales of food and food ingredients will be 3.0 percent.

New Forms

TC-62 Forms — Sales tax forms will change from the TC-61 series to the TC-62 series. For periods beginning Jan. 1, 2008, file sales and use tax on the new TC-62 series of forms. See the new forms online at **tax.utah.gov/forms/finals/release.html**.

Continue using the TC-61 forms for 2007 filing periods.

If you submit substitute forms, your forms must exactly match the TC-62 series of forms and be approved by the Tax Commission prior to filing your 2008 returns. For more information, see Publication 99-ST, *Guidelines for Substitute and Copied Utah Sales Tax Forms*.

TC-721G — Claim exemptions for governmental purchases using form TC-721G, *Exemption Certificate for Governments & Schools*. Continue to use form TC-721, *Exemption Certificate*, to claim exemptions for non-governmental purchases.

New Account Numbers and Licenses

In March 2008, the Tax Commission will issue new sales tax account numbers and licenses to all active sales tax accounts. You must use your new number on all returns and correspondence from that point forward.

The new sales tax account numbers will be 14 characters: eight digits (hyphen), three digits (hyphen), and three alpha characters (e.g., 12345678-123-ABC).

Your new sales tax account number will be issued automatically. You do not need to apply for a new number. You do not need to update existing exemption certificates (form TC-721) with your new number.

Legislation Effective Jan. 1, 2008

Mining Exemption — Purchases of machinery and equipment and normal operating repair or replacement parts having an economic life of three years or more used in qualifying mining, support and research and development activities will be exempt from sales tax. To qualify for the exemption, the mining and support activities must be described in:

- NAICS subsection 212, Mining (except Oil and Gas),
- NAICS Code 213113, Support Activities for Coal Mining,

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210 North 1950 West
Salt Lake City, Utah 84134

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- NAICS Code 213114, Support Activities for Metal Mining, or
- NAICS Code 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining.

Dental Prosthetic Exemption — Purchases of dental prosthetic devices will be exempt from sales tax. These devices replace a missing tooth (for example, a bridge, denture, implant or crown that replaces at least 75 percent of the tooth structure).

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.
For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.